



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

OCT 08 2026

No. 1133, s. 2026

STREAMLINING THE PROCESSING AND RELEASE OF FUNDS FOR PERSONNEL SERVICES (PS) DEFICIENCIES FOR FISCAL YEAR (FY) 2026

To: Schools Division Superintendents
All Others Concerned

1. This Office, through the Finance Division (FD), disseminates the attached **DBM Circular Letter No. 2026-10** dated September 30, 2026 titled "Streamlining the Processing and Release of Funds for Personnel Services (PS) Deficiencies for Fiscal Year (FY) 2026."
2. The circular outlines the guidelines for utilizing systematic web-based Personal Services Itemization and Plantilla of Personnel (PSIPOP) databases and Financial Accountability Report (FAR) Nos. 1 and 1A to efficiently track and fund authorized personnel benefit deficiencies. As a decentralized department, the Department of Education must follow specific consolidation workflows via Central and Counterpart Offices for validation and evaluation.
3. Immediate dissemination of and strict compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Reference: DBM-NIR Invitation Letter dated September 29, 2026 (DMS Ref. No. 2026-NIR-0152871B-E)

Incl: As Stated

To be indicated in the Perpetual Index
under the following subjects:

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PLANTILLA

AJG/FD-RM/DBM-DepEd NIR Streamlining PS Deficiencies/October 6, 2026



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2026-10
September 30, 2026

TO : All Heads of Departments, Agencies, Bureaus, and Offices of the National Government, including State Universities and Colleges (SUCs) and Constitutional Offices, and All Others Concerned

SUBJECT : STREAMLINING THE PROCESSING AND RELEASE OF FUNDS FOR PERSONNEL SERVICES (PS) DEFICIENCIES FOR FISCAL YEAR (FY) 2026

1.0 Background

- 1.1 Pursuant to **National Budget Circular (NBC) No. 549¹**, national government agencies (NGAs) are required to review and update their respective Personnel Services Itemization and Plantilla of Personnel (PSIPOP) on a monthly basis through the web-based application (https://psipop.dbm.gov.ph/gmis_agency/).

Specifically, **Columns 4 to 17** of the PSIPOP shall be regularly reviewed and updated by the agencies to reflect the personal profiles of the incumbents of positions, the actual salaries of the incumbents of positions, the geographical locations of the positions, etc. Thereafter, the authorized agency personnel shall upload the updated PSIPOP to the DBM database at end of each month.

Accordingly, the web-based PSIPOP serves as a reliable data source for determining the PS requirements of agencies, as may be required throughout the year.

- 1.2 Presently, the PSIPOP facility managed by the Department of Budget and Management (DBM) applies only to permanent civilian plantilla positions of the NGAs covered by the Salary Standardization Law (SSL).

¹ Monthly Updating of the Personal Services Itemization and Plantilla of Personnel (PSIPOP) Under the Web-based Application System (October 21, 2013)

- 1.3 Meanwhile, pursuant to Section 60 of the General Provisions (GPs) under the FY 2026 General Appropriations Act (GAA), and as implemented by **NBC No. 599²**, any available allotment for PS within a department or agency may be utilized by said department or agency for the payment of deficiencies in authorized personnel benefits.

2.0 Purpose

This Circular is issued to:

- 2.1 Streamline and enhance the processing of the PS requirements of agencies through the systematic utilization of the PSIPOP database, thereby, promoting efficiency, predictability, and accuracy; and
- 2.2 Determine the PS deficiencies and facilitate the release of funds based on the updated information in the DBM PSIPOP and the Financial Accountability Report (FAR) Nos. 1 and 1A submitted by agencies.

3.0 Coverage

- 3.1 The streamlined processing of the PS requirements shall apply to agencies with authorized permanent plantilla positions that are included in the web-based PSIPOP facility being managed by the DBM.
- 3.2 The following positions which are outside of the web-based PSIPOP are **not** covered by the streamlined processing under this Circular:
- a. Non-permanent positions (casuals and contractuels);
 - b. Positions for military and uniformed personnel (MUP); and
 - c. Positions in agencies covered by special laws.

4.0 Guidelines

- 4.1 Consistent with Item 4.0 of NBC No. 549, all NGAs shall review their respective PSIPOPs and update the Plantilla of Personnel (POP) portion **every last week of each month**.

The DBM shall, immediately thereafter, upload the updated Plantilla in the DBM-managed PSIPOP facility.

- 4.2 The DBM shall determine the agency requirements for the following **PS expenditure items**, based on the latest updated data generated from the PSIPOP, **as of September 30, 2026**:

a. **Salaries, allowances, benefits, and incentives:**

- (i) Salaries, including Step Increments;
- (ii) Personnel Economic Relief Allowance (PERA);

² Guidelines on the Release of Funds for Fiscal Year 2026 (January 5, 2026)

- (iii) Uniform/Clothing Allowance;
- (iv) Mid-Year Bonus;
- (v) Year-End Bonus and Cash Gift;
- (vi) Medical Allowance;
- (vii) Productivity Enhancement Incentive; and
- (viii) Representation and Transportation Allowances (RATA).

b. The **government's counterpart contributions (employer share)** to the following institutions:

- (i) Philippine Health Insurance Corporation (PhilHealth);
- (ii) Home Development Mutual (Pag-IBIG) Fund;
- (iii) Employees Compensation Insurance Premium (ECIP); and
- (iv) Retirement and Life Insurance Premium (RLIP).

4.3 In the determination of the agencies' actual requirements for PS expenditure items under Item 4.2 hereof, the DBM shall also use the submitted **FAR Nos. 1 and 1A as of September 30, 2026**.

The DBM may coordinate with the agency concerned, as necessary, to clarify and validate the submitted data.

Hence, agencies shall ensure that the **required FARs are submitted** through the Unified Reporting System (URS), **within the prescribed deadline** to facilitate the efficient and timely release of funds.

4.4 The agency requirements for other PS expenditure items **not** covered under Item 4.2 hereof shall be determined by the agency concerned based on its actual requirements, subject to the submission of a separate budget request for validation and evaluation by the DBM and to the existing guidelines for the purpose.

Such PS expenditure items may include, but are not limited to, Magna Carta Benefits, Hazard Duty Pay, Night Shift Differential Pay, and other authorized personnel benefits.

4.5 For agencies/positions indicated in Item 3.2 hereof which are **not** covered by the web-based PSIPOP facility, and consequently **not** covered by the herein streamlined processing, the requirements for the PS expenditure items under Items 4.2 and 4.4 hereof shall be determined by the agency concerned based on its actual requirements, subject to the submission of a separate budget request for validation and evaluation by the DBM and to the existing guidelines for the purpose.



5.0 Funding Sources and Release of Funds

- 5.1 Any available PS allotments may be utilized by the department/agency for the payment of deficiencies in authorized personnel benefits, subject to the approval of the Agency Head and existing budgeting and accounting rules and regulations, such as:
 - 5.1.1 Available allotments arising from unspent compensation and benefits due to leaves of absence without pay, vacant positions on account of termination, resignation, transfer, retirement or separation, delayed assumption of duty, suspension and other disciplinary sanctions, inadvertent errors in the computation of PS benefits, and other similar instances; and
 - 5.1.2 Unreleased PS appropriations, as applicable.
- 5.2 In instances where PS insufficiency occurs and frontloading is resorted to, the utilization of any available PS allotments by the department/agency shall be subject to the approval of the Agency Head, based on the following:
 - 5.2.1 Advice for Use of PS Allotment duly accomplished and signed by the Agency Head or his designated representative. In the case of SUCs, the approving authority shall be the President of SUC as Agency Head, unless approval of the Board is necessary as required in the respective charters of SUCs; and
 - 5.2.2 Registry of Allotments and Obligations for PS reflecting said adjustments and reported in the accountability reports to be submitted to DBM, i.e., Statement of Appropriations, Allotments, Obligations, Disbursements and Balances.
- 5.3 In the event that the available PS allotments are insufficient, the additional requirements may be charged against the **Maintenance and Other Operating Expenses** allotments of the agency concerned, subject to the rules on modification in allotments under the General Provisions of the FY 2026 GAA.
- 5.4 In case the PS deficiency cannot be fully covered by the available allotments and/or savings, the DBM shall release the **Special Allotment Release Order (SARO)** to agencies concerned to cover the deficiency, as determined under Items 4.3 and 4.4, charged against the Miscellaneous Personnel Benefits Fund (MPBF) and subject to the applicable rules and procedures.



5.5 To facilitate the evaluation and processing of the requests for the release of funds for additional PS requirements for expenditure items **not** covered under Item 4.2 hereof, the Head of the department/agency or the President of SUCs shall submit their budget requests, as follows:

5.5.1 Decentralized departments, such as the Department of Education, Department of Health, Department of Public Works and Highways, Department of Labor and Employment-Technical Education and Skills Development Authority, and Other Executive Offices-Commission on Higher Education, shall submit their requests to their respective Central Offices (COs) for consolidation, prior to submission to the DBM; and

5.5.2 All departments/agencies, including SUCs, shall submit their requests to their DBM counterpart.

5.6 Additional PS deficiencies arising from human resource actions³ undertaken after September 30, 2026, as well as other PS requirements which are **not** covered under this Circular, shall require the submission of a separate budget request by agencies concerned for further review and evaluation by the DBM.

6.0 Effectivity

This Circular shall take effect immediately.



KIM ROBERT C. DE LEON
Acting Secretary



³ e.g., Hiring, promotion, and reclassification, etc.